

expanding its air service. The community's lifblood is dependent upon tourist travel. A great percentage of that is airline service, and a direct, nonstop service flight to one of the largest metropolitan areas in the country, the Washington metropolitan area, would have an enormously powerful potential for new business for our community.

So it is my hope that colleagues will support the conference report. I am not unmindful of the fact that there are controversial provisions in it. But the modification of the perimeter rule is an important step in the right direction. I salute the conferees for following the lead of the Senate Commerce Committee, which specifically included, at the request of myself and others, the modification of the perimeter rule.

I yield the floor.

#### EXTENSION OF MORNING BUSINESS

Mr. BROWNBACK. Mr. President, I ask unanimous consent that morning business be extended for 15 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### ELIMINATION OF THE MARRIAGE TAX PENALTY

Mr. BROWNBACK. Mr. President, I rise today to address an issue I have raised several times on the floor. I am hopeful that this year, this body, will get a chance to deal with the marriage penalty tax elimination.

Mr. President, Senators KAY BAILEY HUTCHISON, JOHN ASHCROFT, and I have been pushing for some period of time for the elimination of the marriage penalty tax; and it is truly that—a penalty tax on marriage. This body will have a chance to address this issue shortly. The Finance Committee of the Senate will consider this issue in the near future. They will be marking up the bill to eliminate one area of the Internal Revenue Code where the marriage penalty tax occurs. It will then come before this body, I am told, I believe the leader wants it scheduled before April 15.

There will be Members who will try to block this bill, with issues that are extraneous to the marriage penalty. They will be able to add things to it, or filibuster the marriage penalty tax elimination. I hope they think about what they would be doing in stopping the elimination of the marriage penalty tax. Before they take actions to block this important issue, I hope they just pause and say maybe I will try to amend my issue onto another bill; this one is too important. I don't think we need to be blocking it.

Just in looking at the marriage penalty tax, I hope people recognize the extent of its involvement and intrusion on married couples across the country. I have a chart up here to which I will refer a number of times. It shows the number of married couples affected by

the marriage penalty tax across the United States. This is it. The chart represents married couples, and we don't know how many children are in these families who are also effected. We are talking about 25 million American families who are affected across the country by this penalty. In Kansas, we have 259,904 couples who are penalized by this marriage penalty tax.

Again, for those who haven't been following the debate, all our proposal would do is level the playing field. It would say that if you are married, a two-wage-earner family, you will pay the same in taxes as if you were two independent people living together; we are not going to punish you, or fine you, or penalize you for being married.

The average tax these 25 million American couples pay additionally for the privilege of being married is \$1,480. That is a lot of money. That is a lot of money to a lot of people. I hope we cut the tax and send that back to the married couples across this country and say we are not going to penalize you anymore. That is what we are seeking for this body to pass.

The House of Representatives has already done good work in this area. The House of Representatives has passed a bill to provide marriage tax penalty relief for America's families in the 15-percent marginal tax bracket and to eliminate the marriage penalty in the standard deduction.

I think the House bill is a good starting point for our discussion of the marriage penalty reduction and elimination. Doubling the standard deduction, increasing the width of the 15-percent bracket, and fixing the earned-income tax credit where the marriage penalty exists will eliminate or reduce the marriage penalty for all families. It still doesn't get rid of it. The Marriage Penalty appears in over 60 different places in the Tax Code.

Down the road I hope we can get to a discussion of sunseting the entire Tax Code and going to a flatter, fairer, and simpler system. I know the Presiding Officer has led the charge on doing precisely that. It is clearly something we need to do for the country, for the economy, and for the people, so many of whom, labor under this Tax Code in fear they are going to be found to have done something wrong when they are trying to be good, law-abiding citizens. But that is a debate for another day.

Right now we are trying to get at one issue. The National Center for Policy Analysis says the highest proportion of marriage penalties occurred when the higher-earning spouse made between \$20,000 and \$75,000. Clearly, we need to make marriage penalty elimination a priority for all families, not only a few.

Consider that—making between \$20,000 and \$75,000. You are looking at a two-wage-earner family, probably with a child, or two or three children, who can't afford to be penalized by this \$1,480. They are currently being penalized under the Tax Code.

We see the numbers up here. We know the full extent of this.

I want to read—because I think these are so touching and important—statements of people who are impacted by this. We continue to collect these statements and letters from people because now people are calculating their marriage penalty tax. I hope in the next week or so to have a chart saying: OK. As you are watching this on TV, figure your marriage penalty. Have this as one spouse's income; there is another spouse's income; and here is where it meets. That is your marriage penalty, the tax you pay. The average is \$1,480. Some pay more, some less; letting people know this is what they are penalized and this is the tax they are paying.

Listen to some of the stories from people around the country. This is Christopher from Fairfield, OH. This family said:

One of the biggest shocks my wife and I had when deciding to get married was how much more we would have to give to the government because we decided to be married rather than live together. It does not make sense that I was allowed to keep a larger portion of my pay on a Friday and less of it on a Monday with the only difference being that I was married that weekend.

That is to the point.

This is from Andrew and Connie from Alexandria, VA.

We grew up together and began dating when we were 18. After dating for three years we decided that the next natural step in our lives together would be to get married. I cannot tell you the joy this has brought us. I must tell you that the tax penalty that was inflicted on us has been the only real source of pain that our marriage has suffered.

I wish all marriages could be like that—that the only source of pain is the Tax Code. Is that a pain we should inflict on them? Is that something we should do to this married couple? They say: We are getting along pretty good. The only real pain is the Federal Tax Code and the tax penalty we are paying.

I don't think that is a good signal to send.

This is Andrew from Greenville, NC, who writes:

It is unfortunate that the government makes a policy against the noble and sacred institution of marriage. I also feel it is unfortunate that it seems to hit young struggling couples the hardest.

That is probably the biggest point. If you have a combined income with the top wage earner making between \$20,000 and \$75,000—these are young married couples; they are struggling with a lot of issues, struggling with financial issues—and you lob on top of that a tax penalty, that really hits them, and particularly a lot of couples during the early years with young children.

This is Thomas from Hilliard, OH, who says:

No person who legitimately supports family values could be against this bill. The marriage penalty is but another example of how in the past 40 years the federal government has enacted policies that have broken down the fundamental institutions that were the strength of this country from the start.